Secretary of the Treasury for the wants thereof. It is not needed that there be made a minute analysis of the terms upon which, by the act, the then exceptional and anomalous surplus in the Treasury was to be placed with the States. It was not as a complete and latting gift. It was as a loan or deposit temporary in its nature, liable to a demand for a return whenever the wants of the Federal Treasury needed a repayment. It is claimed that the transaction was a contract; that if the States would take, the United States should deposit. And It is argued that the States having consented to take, and having to an extent taken, and having because thereof made financial arrangements by which they were and still are bound and affected, it is incumbent upon the United States, now that there is a surplus in its Treasury over the ordinary expenditures needed for carrying on the Government, that it should make further deposit thereof, with the assenting States which have not had their quota of the sim found in surplusage in 1837. Be it so, Call it a contract. Yet there was another and a vital part of that contract. Yet there was another and a vital part of that contract, that its States should repay, whenever the wants of the Treasury forced it to call for repayment. Are there, there, those wants I do not consider that this term "wants" is to be interpreted as meaning destitution, or absolute, pressing need not to be otherwise met. I conceive it to mean, that when the condition of the finances is such, as that the Treasury must resert to more than usual rate and mode of taxation, to get money for legitimate purposes of the Government, that then an exigency arises, when it may fairly se said to have "wants" within the meaning of that term in the act of 1836. Clearly, during the years of civil war there was that exigency; clearly, the debt then made and yet unpaid, and much of the current yearly expenditure of the Government, are an outcome of that exigency. It is not too much to say, that during the civil war the United Sta

A famasid for a relaid a repayment. It is claimed that transaction was a contract; that if the States would take, the United states should deposit. And it having to that the States having own proposed of the contract of the States having own proposed on the States having own proposed of the States having own proposed of the States having own proposed on the States having own proposed of the States have been proposed on the States have been proposed of the States have been proposed of the States have been proposed on the States have been proposed to be proposed by the States have been proposed of the States, to make loan to them whenever a surplus arises, then one those own proposes of the States have been proposed by the States have been proposed of the States have been proposed by the States have been proposed by the States have been proposed of the States have been proposed by th under contract to repay when called upon so to do. It is not too much to say, that it is such a fair and reasonable use of the means of the Treasury, to apply them to current expenses and the payment of payable obligations, as that within the spirit and intention of the act of 1836, the wants of the Treasury now require the use and application of this arrplus to the purposes of the United States. It is plain that if the United States doles out the surplus at this heur, it may demand renayment at the next hour. This would be but needless circuity of action. It is as just to all concerned to keep hold of the surplus in hand and apply it to the purposes of the Government. It would be firvolous to do otherwise. It has been the practice of the Department, and it seems to be a usage which should be adhered to. The principal has been laid down and observed in it, that so much of the surplus as has not already been placed with the States, can be used for the wants of the Treasury, and the fulfilment of the act of 1836 put off to a more convenient season. Congress recognized the propriety of it when, by act of October 2, 1837, it postponed the placing with the States of the fourth instalment of the deposit. If the United States were bound as by contract to hand it over, and it was an indefensible breach of the contract not to do so, this act was inefectual to cut off the right of the States to have it; yet it had the effect of a direction and authority from Congress to this Department, and so was a recognition of the principle above stated. The Department of Justice in 1837 gave the ophion that the Instalments of surplus not already deposited with the States, were supplied to use if or any necessary wants of the Treasury, it postponed, and there were no other moneys applicable. It is, besides, to be implied from that opinion, that the act of 1836 might be removed to such for any necessary wants of the Treasury of the Areasury in 1837, in his report to compare the provided for in the deposit act of June 23, 1836. The Exe

CUSTOMS. The revenue from customs for the fiscal year ending June 30, 1882, was That for the last fiscal year was.	\$220,410,730 25 214,706,496 93
A decrease of There was a decrease in the value of dut \$11,575,583; and in that of free goods of The duties collected at the port of New-	A,704,233 32 lable imports of \$3,808,692. York during the
last fiscal year were \$147,082,333 23; at \$67,624,163 70. This table gives the value of imports or anython during the years ended June	tered for con-

	1882.	1583.
Dutiable	\$305,401,967 210,791,981	\$493,916,384 206,913,285
Total	716,213,948	700,829,673

29.255,016 32.320,893 22.633,137 19.654,946 24.175,547 16.590,504 12.227,108 12.234,371 6,771,483 12.308,307

THE HAWAHAN TREATY.

Charges of fraud and irrgularity in the administration of the law enacted to carry out the treaty with Hawsii. so far as concerns the exemption of sugars from duty, having been made both in public bodies and in the public prints, I appointed a commission of three trustworthy persons (one of whom was nominated by prominent rep-

persons (one of whom was nominated by prominent representatives of the sugar trade at New-York) to go to San Francisco and Portland, Oregon, and, if necessary, to the Hawaiian Islands, to fully investigate the matter. They were given the fullest latitude to examine into all branches of the subject, and have executed the commission with intelligence, fidelity and thoroughness.

Their report, which will be duly transmitted to Congress, falls to show that such charges have any foundation. It tends strongly to prove that the character of the sugar imported from those Islands since the treaty went into operation is essentially the same as that which was imported prior to the treaty, both as regards the grade of sugar admitted and its country of origin; and that the treaty has been fairly executed. The statement in the report that the sugar interest is largely other than American has called forth from the Hawaiian Government a counter statement, with a table showing that of \$15.886, 800 of assessed plantation property, over \$10,000,000 is owned by American clizzens. This large interest, it is claimed, is growth from the freaty, and that it is profitable to the owners, many of whom are residents in this country.

The industry, and the free market opened, have given

able to the owners, many of whom are residents in this country.

The industry, and the free market opened, have given rise to a trade, in its nature and effects like our interstate trade, covering a wide range, of articles affecting profitably the American farmer, grocer and manufacturer of small articles of household and farm use, as well as the larger manufacturers in metals, and of machinery and cottons. The exports in these commodities have so grown that the trade of San Francisco with the Hawaiian Islands is its third in importance, being equalled only by that with Great Britain and China, and exceeding that with Mexico, Australia, or British Columbia.

Many of the articles of this trade, such as bay, grain, lumber, etc., are so builty that they employ a shipping large in proportion to their value, and much of this is

lumber, etc., are so bulky that they employ a shipping large in proportion to their value, and much of this is American.!

The impetus given to Hawaiian inter-island commerce, has also inured to the benefit of Americans, in calling for coasting steamers and sailing vessels, which have been built in American ports.

The balance of trade growing from the carnings of American commerce—the commissions of merchants and bankers, and the profits of American citzens—is believed to be in favor of this country; as the course of exchange, as this department is informed, is constantly against the Hawaiian remitter, to the extent of from 1½ to 2 per cent. To reconcile this with the statements of the values of exports from this country to Hawaii, and of the imports into this country from that, which show an excess of imports, the faction here have an added value when they reach there from here have an added value when they reach there from here have an added value when they reach there, from the cost of carriage which adheres to from. The carriage is by American vessels mostly, and the cost of carriage earned by our citizens should be put to that side of the account.

The report of the commission shows that but for the free entry awarded by the treaty, the revenue on the sugar imported would have been about \$3,000,000, computed at an average duty of \$3.18 per 100 pounds. Yet there is a countervalling benefit to our citizens. The increase in value of Hawaiian sugar has been but \$1.57 per 100 pounds. As the sugar course in free, it may not have been as strictly classified as that on which duty is assessed. That the consumer has received some benefit is thus shown, and this notion is confirmed by the market price of sugar in San Francisco before and since the treaty, being an average of 1½ cents per pound in favor of the consumer since the treaty. Thus the loss in revenue is on a trade which might hot exist but for this beneficent operation of the treaty.

EMPLOYES AND THEIR COMPENSATION.

EMPLOYES AND THEIR COMPENSATION. By an act of Congress passed August 5, 1882, (chap. 289, sec. 5,) it was made the duty of the Secretary of the Treasury to include in his estimates to Congress a statement specifying in detail the number and class of officers and employes of every grade and nature, with the rate of

compensation to each, that may, in his judgment, be necessary to properly conduct the business of collecting the revenue at each port of entry in the United States, together with an estimate of the amounts required for contingent expenses at each of said ports, and for such

*Export values of merchandise from San Francisco, for the rear 1852, to the following countries: \$29,695,342 4,149,393 2,556,398 2,371,548 1,645,644 1,248,447

The above figures are taken from the "San Francisco Journal of commerce," annual edition, January 31, 1883. Journal of commerce," annual cutton, January 31, 1986.

(Number of vessels built in United States Pacific ports for coasting trade of the islands: Sailing vessels, 25; steamers, 11; built in Atlantic ports for coasting, 1 steamer, of 1,000 tons; built in Atlantic ports for ocean service between San Francisco and Honolulu, 2 steamers, each 3,000 tons.

additional expenses of the service as cannot be otherwise specifically provided for.

Assuming that the object of Congress in requiring this report, was to obtain estimates for specific appropriations to defray the expenses of collecting the revenue from customs in each district, so that there might be a repeal of the present law providing a permanent annual appropriation for that purpose, I caused examinations to be made of the several districts, by officers of this Department, in conjunction with local officers selected by collectors of customs.

There are useless customs districts, and nothing but local pride or interest will disagree therefrom. There are twenty-two ports of entry at which not a dollar of duties has been collected for years at different times. There are thirty-two ports of entry in which the year's collections

twenty-two ports of entry at which not a dollar of duties has been collected for years at different times. There are thrity-two ports of entry in which the year's collections from all sources have not equalled the year's expenses. These had importance when foreign trade was carried on in sailing-vessels, and before the concentration of importations at large ports from regular lines of ocean steamers, and the present system of rapid inland transpositation. The custom-houses in these districts are, however, kept up, with all the formalities of neitvity, with deputies, inspectors and clerks, to make official returns to the accounting officers of the Treasury and the Bureau of Statistics.

The consolidation of districts and diminution of ports of entry are called for by sound business considerations, and may be accomplished without increasing simingling or withdrawing proper facilities for documenting vessels. The issuing of papers to vessels and the collection of hospital dues may as well be done by subordinates, and the improductive districts abolished, saving expense and promoting the efficiency of the service. Owing to the inequalities in the present compensation of collectors and surveyors, and to the nature of some of these officers, sincure almost, it was found impracticable to adopt any uniform rule for fixing salaries of collectors and surveyors, and to the nature of some of these officers, sincured in the subject, that districts should be consolidated, and the number thereof reduced. The matter is of such importance, as bearing upon an economical consideration of the subject, that districts should be consolidated, and the number at the manual report, and to again effer my views and the facts and considerations which I thin upinoid them, and to renew the propositions which I thin upinoid them, and to renew the propositions which it is upinoid them, and to renew the propositions which it make.

The statement herewith submitted, and marked "A," went with the letter, and exhibits the number of the proposition

timate above given, is, in expense, less than this by near \$709,000.

Schedule No. 2 shows in detail the number, class and pay of the officers for each of the proposed consolidated districts.

The name of each district is made the same as that of the cinef port in it, thereby to save clerical labor at the customs offices and at the Department, and prevent the confusion among the unfamiliar arising from an arbitrary christening, as that of the port of Oswegatchic, N.Y., when the chief port is Ogdensburg, N.Y. The pay of keepers of bonded warehouses has not been included in the estimates, because the number of them depends upon the number of warehouses, which varies, they being established or given up as it pleases the proprietors, who are required to reimburse the Government the stipend of the keepers. And in connection herewith it is recommended that the proper appropriation bill have a clause appropriating the aum reimbursed therefor, and for overtime and hight service when for benefit of consignees.

A PLAN FOR CONSOLIDATION.

The plan outlined in schedule No. 2 is the result of much thought and careful inquiry. A test in practice may show some imperfections, and doubtless will. Alteration in the plan suggested, clearly in the way of improvement, may plan suggested, clearly in the way of improvement, may from time to time be needful. In the event of adoption of it by Congress, with the numbers and boundaries of districts fixed by enactment, the Executive could not apply an immediate remedy to evils that practice might show to exist. Hence there may be donnts whether a system unchangeable, save by legislation, is the best mode for a practicable as well as an economical administration of the customs service. To forestall induce, the power could be given to the President to after districts and designate or appoint officers thereto, as is his power with internal revenue collection districts, by section 3,141 of United States Revised Statutes.

I further recommend a repeal of section of 2,648 of United States Revised Statutes, authorizing a charge for blanks by the collectors and surveyors on the northern, northeastern and northwestern frontiers, and of all laws allowing commissions, fees and charges for storage.

I also recommend that, in fleu of present salaries, and all nofeties and perquisites, and officers and surveyors, there be an animal sulary. To prepare for an occasion requiring the change of any salary in the recess of Congress, the law might provide that one, not beyond a maximum named by law, might be fixed by the President, to be reported to Congress at the next session after his action, subject to its approval or change. I also recommend that section 3,687, United States Revised Statutes, he repealed.

I send aere with maps, which show the customs districts as they are, and as they would be if the consolidation herein proposed is effectuated. The space within the blue lines is an existing district: that within the red lines is a district as contemplated.

Schedule No. 2 also contains a draught of a bull for carrying out this proposition and the general plan proposed. from time to time be needful. In the event of adoption of

carrying out this proposition and the general plan proposed.

In conclusion of this subject, I remark, that there are some considerations which appear to inflitate with the feasibility and good results of a consolidation. Two of them are those: There is a possibility that in some of the districts where luttle revenue is taken, there might be much smuggling but for the undemonstrative preventive effect of the known existence of officers, and the wholesome fear of detection thereby excited, and that in such districts there are for papers of vessels to be visid and approved, making needful the presence of customs officers at convenient nearness. It is believed, however, that even if these are of potency, it is not needful that officers of other than lesser degree and wages he retained, who may be subordinate to a central superior conveniently placed; and I think that the bill proposed fully provides for these contingencies.

Thouslesome Questions of administration.

TROUBLESOME QUESTIONS OF ADMINISTRATION. The act approved March 3, 1883, entitled "An act to prevent the importation of adulterated and spurious teas," has been productive of good effects. It needs amendment in some particulars, to give officers full power

A draught of a bill to accomplish that end will be submitted for the consideration of Congress.

The tariff enacted March 3, 1883, while it has given

in the modes of business have made undervaluations more frequent and difficult of prevention. It is found that foreign manufacturers of, or wholesais dealers in, many classes of merchandise decline to sell or to furnish pricelists to American merchants. It turns out that those manufacturers or dealers have established business houses, or agencies, or special consignees in this country, to whom they make shipments exclusively. It is suspected—it might be said that it is found out—that in many eases the goods sent over to these representatives are invoiced below their actual value abroad. There is no risk in this of mercantile loss to the foreign consignor, as the interest is mutual of him and his representative; the latter pays not at the invoiced value, but accounts at the actual selling price, in which both have an interest. It is not easy for the Government appraiser to learn, in all cases, the real market value abroad, for price-lists have been withheld, and actual sales are supplented by this process; and it is hard to maintain criminal or civil actions for fraud against the consignee, for it is not easy to prove that he had a hand in the fraudulent undervaluation. Legislation aimed at these practices is negated.

Section 7 of the act repeals sections 2,907 and 2,908 of the United States Revised Statutes and section 14 of the act of June 22, 1874, and forbids customs officers from finding the value of imported goods by an estimation of the charges imposed by those sections, or of the value of any coverings of any kind. It has caused much diversity of opinion in the interpretation of It, and much difficulty in application. What is meant by these terms of the act—"the usual and necessary sacks, crates, boxes, or covering of any kind"—has divers answers trom the officials, and is the cause of contention with importers. Should Congress touch the tariff act at this session, this matter will be worthy of its attention.

The Secretary of the Treasury is required, by section 4 of chapter 136 of the Laws of 1875, to

From the various objects of taxation under the Internal Revenue laws, as reported by the Commissioner of Inter-

30, 1882 and 1885, were as rous	77.77.7		
	Fiscal year et	ided June 30.	
Objects of Taxation.	1882.	1883.	
Distilled spirits. Tobacco Fermented liquors Banks ond bankers	\$99,873,408 47,391,988 16,153,920 5,253,458	\$74,368,775 42,104,249 16,900,615 3,748,004	
Adhesive stamps: Bank checks Friction matches Patent medicines, &c Penalties Collect's not otherwise provid for	2,318,455 3,272,258 1,978,395 199,830 81,559	1,946,272 2,920,545 2,186,236 805,803 71,852	
Totals	\$146,523,273	\$144,558,344	

The increase of revenue from spirits during the las fiscal year was \$4,495,367-62; from fermented liquor was \$746,695-39; the decrease from tobacco, \$5,287,739 12; and from banks and bankers, \$1,504,463-87. The was \$746,695 39; the decrease from tobacco, \$5,287.73912; and from banks and bankers, \$1,504,463 87. The
total decrease of internal revenue from all sources up to
June 30, 1893, was \$1,969,928 86. These figures differ
somewhat from the amounts actually covered into the
Tressury, as shown on the first page of this report.

The cost of collecting the Internal Revenue for the fiscal year was \$5, 113,734 88. The estimated cost for the
same work for the current year is \$4,999,190.

The following statement shows the number and amount
of claims presented for rebute of taxes on tobacco, snuff,
cigurs and cigarettes, under the provisions of section 4 of
the act of March 3, 1883, and the present condition of
the claims:

Number of claims allowed and forwarded to Pifth Auditor Number of claims retested

Abditor \$3,524,107

Amount of claims rejected, \$1,787.48; amount returned for amendment, \$199,959.27; total, \$3,725,913.97.

Manufacturers claims, \$46, amounting to \$137,578.94; lealers' claims, \$46.913, amounting to \$3,588,337.03; lotal, \$3,725,913.97. The claims of manufacturers have

all been allowed.

The claims rejected and claims returned for amendment are claims of dealers.

No appropriation having been made for the payment of the claims of dealers for the rebate, the attention of Congresss is respectfully called to the subject. It will be seen that the sum required to pay the claims of dealers which have not been rejected (viz. 45,957 claims) is \$3,586,549.55.

The Commissioner of Internal Revenue recommends that the limitation to prosecutions for violations of internal revenue laws be made two years in all cases, subject to the exceptions usual in statutes. The information of his bureau is, that in nearly all proceedings instituted after two years the accused is acquitted. He calls attention to the use of alcoholic vapor in the manufacture of vinegar. He suggests the need of legislation preventive of frauds therein. That which seems the best; is to subject the manufacturers to the same regulations which are made by law for the distillers of spirits, so far as they may be applied. His report speaks of the direct taxes levied under the act of August 5, 1861, and of the doubts which have arisen whether the internal revenue have operation in the Indian Territory. Those matters are of such importance as to be especially commended to the early attention of Congress. It is worthy, too, of consideration whether amnesty should not be given to a class of offenders against the internal revenue haw, which will be intelligibly indicated by the phrase "moon-shiners," excepting, however, all cases in which disobedience of the law has run to violent opposition to the enforcement of it. REDUCTION OF TAXATION.

The only United States bonds which are now payable at the pleasure of the Government are the three per cents, being \$305,529,000; those which next become re-deemable are the \$250,000,000 of four and a half

the pleasure of the Government are the three per cents, being \$305,529,000; those which next become redeemable are the \$250,000,090 of four and a half per cents, on September 1, 1891. The \$737,620,700 of four per cents and the \$255,830 of refunding certificates are redeemable July 1, 1907.

The estimates for the flecal year ending June 30, 1884, show a surplus revenue of \$85,000,000 per annum. This is enough to pay all the three per cents in about three and one half years, and before the close of the flecal year cading June 30, 1887. This surplus kept up for the four succeeding years, to September 1, 1891, would be more than \$350,000,000, or \$100,000,000 more than enough to pay all the bonds then failing due. The same around sorphis until July 1, 1907, would amount, with the \$100,000,000, left after paying the four-and-a-half per cents, to about \$1,460,000,000, while the whole amount of the debt then redeemable is less than \$749,000 000. The estimated surplus of \$85,000,000 a year would pay the whole amount of the interest-bearing debt in about fifteen years. The only authority possessed by the Treasury whereby it can restore to business the surplus moneys thus accumulated, is that given to the Secretary by the act of March 3, 1831, by which he may at any time apply the surplus money in the Treasury, not otherwise appropriated, to the purchase or redemption of United States bonds. This can now be done to other than the three per cents only by the payment of a large and increasing premium thereupon. And when it is considered that nearly one-half of the interest-bearing debt of the United States is held by National banks, State banks, savings banks, and trust companies, and much other of it by private trustees and other persons acting in fiduciary capacity, who have no wish to surrender these securities, the difficulty of acting under the provision cited is manifest. Moreover, it cannot be assumed that the estimated surplus of the current and next years, under existing laws, will remain at the same rate in succee

The tariff enacted March 3, 1883, while it has given rise to some troublesome questions of administration, but fewer than were expected from a new law of this kind, has simplified official work. The schedules for cotton and silk fabrics are much plainer than those formerly existing on the same subject. The mode adopted for collecting duties on sugar according to its saccharine strength seems to have given general satisfaction, and has removed the opportunity formerly existing for evading the revenue by artificial coloring.

If there be legislation on the tariff at this session an improvement might be made in the provision regarding the revenue of duty for them, regardless of value, or by having a broader contrast between the higher and lower classes. Now the day is 2½ or 5 cents a pound, according as the value of the wools over or under 12 cents a pound; and where the market value is close to 12 cents, as it is now, the temptation is strong to undervalue the wool, so as to bring it in at the lower rate of duty.

The sought to be a reduction of taxation.

THE SINKING FUND.

In connection herewith, it is proper to call attention to the statutes providing for a sinking fund.

By the statutes re-enated in sections 3,694 and 3,696 of United States Revised Statutes, it is provided that the coin paid for duties on imported goods shall be set apart as a special fund to be applied, first, to payment of the united States Revised Statutes, it is provided that the entry that the bonds and notes of the United States; second, to the purchase or payment of 1 per cent of the entire debt of the United States, to be made within each solid payment of the purchase or payment of the purchase or payment of the purchase or payment of the entire debt of the United States, to be made within each solid payment of the purchase or payment of the entire debt of the United States, to be made within each solid payment of the purchase or payment of the payment of

and an account kept of the amounts applied from year to year to the sinking fund, a detailed statement of which is submitted with this report.

It is assumed that this obligation entered into by the Government with its creditors, at a time when its bonds were regarded as far less value in the market of the world than at the present time, will be held sacred until the debt is extinguished. It is true that the debt has been paid much more rapidly than it would have been had only the amount of the sinking fund been applied to its payment, but the obligation still remains to set apart annually the amount required by law, to be applied to the extinguishment of the public debt. The payments from time to time of the amount thus required have varied somewhat, as the amount of the debt has unequally varied by a more or less rapid payment of it.

The estimate of the sinking fund for the current fiscal year is fixed at \$45,816,741 47, and the amount required will increase from year to year at the rate of about \$1,000,000 until 1891. It is estimated that an average of about \$50,000,000 each year until then, will be required for the sinking fund. This will vary according to the amount actually applied in payment beyond the need of the sinking fund.

I consider, therefore, that in legislating for the future, the revenues should not be so far reduced as to prevent the application each year of about \$50,000,000 to the sinking fund. Upon the estimate of \$85,000,000 as the surplus for the current year, we find a surplus for the regular expenditures of the Government, or for the payment of the National debt through the sinking fund.

So the question still presses, what legislation is necessary to relieve the people of unnecessary taxes? As elsewhere suggested, it should not be assumed that the surplus in the Treasury will be consumed by lavish expenditures for objects of doubtful expediency or legality, or that the scheme which has been proclaimed of exacting money from the people for the purpose of returning it to them by filter

REDUCTION UNDER THE NEW TARIFF.

To make a start in the proposed reduction of revenue from imports, the Tariff Commission had been created. In good faith it undertook the work. In its report to Congress it said: "Early in its deliberations the Commission became convinced that a substantial reduction of tariff duties is demanded, not by a mere indiscriminate popular clamor, but by the best conservative opinion of the country, including that which has in former times been most strenuous for the preservation of our National industrial defences. Such a reduction of the existing tariff, the Commission regards not only as a due recognition of public sentiment and a measure of justice to consumers, but one conductive to the general industrial prosperity, and which, though it may be temporarily inconvenient, will be ultimately beneficial to the special interests affected by such reduction." Again: "Entertaining these views, the Commission has sought to present a scheme of tariff duties in which substantial reduction should be the distinguishing feature. The average reduction in rates, including that from the enlargement of the free list and the abolition of the duties on charges and commissions, at which the Commission has aimed, is not less on the average than 20 per cent, and it is the opinion of the Commission that the reduction will reach 25 per cent." And again: "It has been the effort of the Commission to make the reduction apply to commodities of necessary general consumption, and to diminish or withhold the reduction upon commodities of high cost, requiring more labor, and which being consumed principally by the more wealthy classes, could bear higher duties, at the same time supplying revenue and encouraging the higher arts without being oppressive in their operation."

The Chairman of the Senate Committee on Finance, in explanation of the bill before the Senate last year, which after various amendments became a law, estimated at \$45,000,000 the reduction of the revenue which would follow the changes in the ta

Manufacturers' claims, 840,3 monuting to \$3,58-37,03-1 doisals, \$3,725,913 97. The claims of manufacturers have all been allowed.

The claims rejected and claims returned for amendment and the claims of dealers for the robate, the attention of Congress is respectfully called to the subject. It will be sent that the sum required to pay the claims of dealers which have not been rejected (viz. 45,957 claims) is \$3,586,649 55.

PRODUCTION OF SPIRITS.

The quantity of spirits produced and deposited in dietillery warehouses during the fleat production of 1882 by \$1,533,853, and of 1881 by 43,714,432 gallons.

The decrease in production of the fleat year 1893, and of 1881 by 43,714,432 gallons.

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The decrease in production of the fleat year 1893, and of 1881 by 43,714,432 gallons.

The decrease in production of the fleat year 1893, and the fleat y

what in detail, and, somering total view to the experition of them is unnecessary.

It may not be deemed exp. Jient so soon to make again a revision of the tariff to effect a reduction.

And there are considerations which are apt upon this head. The new tariff act went into operation, in all its parts, on the 1st day of July, 1883. There has some by since then but little over one-third of a fiscal year. It is a short time in which to learn with accuracy how so important and wide-reaching a law as that, touching all the business and industrial interests of the country, will permanently affect the revenues. It is known that in some respects the first effects of it may not be relied upon as stable. Wherein the provisions of it lessened the duties upon foreign articles, it stimulated importations thereof, immediately before the lat day of July. The goods were put in bonded warehouse, to be withdrawn at once after that day, on payment of duties at the new rates. Wherein it increased the duties (as it did in some instances, by new provisions to meet the adiudication of courts or the rulings of this Department) it stimulated importations prior to the lat day of July, 1883, with the purpose of taking the benefit of the lower rate prevalent up to that date. These accelerated importations were, as a natural result, followed by decreased importations were, as a natural result, followed by decreased importations of the same articles after the law took effect; so that the lasting effects of the application of it to the business of the country may not be known with reliable certainty, either in the general result upon the volume of revenue to be yielded by duties upon imports, or in its particular results upon especial classes of goods and especial branches of domestic industry.

Again, it may be deemed needful to so legislate as to certain industries and businesses as to effect reduction or auspension of the revenue from the taxation upon them. Those making or trading in distilled spirits, or who have made loans or advances

INTERNAL REVENUE TAXES. In my report of last year it was suggested, that should In my report of last year it was signested, this should the deemed expedient to reduce the rate of faxes on aprits, tobacco or fermented liquors to lessen the induce-ment to francis, or to make them more equal, the objec-tion is not so strong against moderate modification as ment to frauds, or to make them more equal, the objection is not so strong against moderate modification as against a total repeal of all taxes thereon. As has been seen, a reduction of the tax upon tobacco and its manufactured products has resulted in a decrease of revenue therefrom, fully as large as was expected from the committee which submitted the bill, and there is left but about \$21,400,000 of revenue from that source. The estimated receipts from spirits, however, as has been seen, for the current year exceed the receipts for former years. The reason of the opposition to the reduction of the tax on distilled spirits is that they are not necessaries of life. That principle may be still upheld, and yet the tax, in whole or in part, be taken from alcohol or spirits used in the manufactures and the arts. It has lately been estimated, that, subject to the tax, there were used in the manufactures and the arts. 4,269,778 gallons annually; that if the tax were bot 50 cents per gallon there would be used 5,297,224 gallons; and if there were no tax, 7,367,504. As the tax is 90 cents per gallon, the effect on the revenue of legislation to this end is easy to be foretoid with approximation to accuracy. It would not be difficult to protect from pretended and fraudulent use of such a relaxation of the law. There is a method by which spirits are made unacceptable for other purpose; by "methylating" them, which is the using of a chemical substance with them, whereby they become distanted. There is a selectific process which will eliminate the methyl, but so prollx and costly as to be practically of no use; and besides, it is a process of distillation which could easily be put under the laws and regulations now existing for the supervision of that business.

regulations now existing for the supervision of that business.

Propositions are made to repeal the whole system of internal revenue. As to this, I repeat my remark of last year: "I see no public sentiment or political section, indicating a desire on the part of tax-paying clitzens to strike out this class of taxes."

All other internal revenue taxes have been repealed, except that on fermented liquous, amounting, as estimated, to \$17,000,000, and on the circulation of National banks. The repeal of the tax on bank circulation in whole or in part I have recommended. As the abolition of all internal revenue taxes is a proposition which may be made and pressed, some data are here given. The spirits in bonded warehouse on June 30, 1883, are estimated at more than 80,000,000 gallons. The quantity of distilled spirits in the United States, besides that in customs bonded warehouses, on October I, 1883, is estimated by the Commissioner of Internal Revenue as follows:

Gallons.

In distillery and special bonded warehouses. 73,847,103
In hands of wholesale liquor dealers 13,921,482
In hands of retail liquor dealers 28,180,650

115,949,235

The quantity upon which the tax is payable during the fiscal year ending June 30, 1895, is 37,229,317 gallons, the tax on which is \$33,505,475.

The quantity upon which the tax is payable during the fiscal year ending June 30, 1886, is 15,356,030 gallons, the tax on which is \$13,820,427.

Elsewhere herein is given the quantity of distilled spirits in bonded warehouse, and which, under existing law, must pay tax before it is released, and other data of that kind. On the quantity in the hands of dealers the tax enters into the cost and value of it to them. It may be assumed that neither the distiller, nor the owner of spirits in bond, nor the dealer owning it, wishes complete abolition of the tax upon it. The community in its present temper will not submissively receive a law encouracing the manufacture of whiskey in pond to 50 cents a A reduction of the tax on whiskey in bond to 50 cents a

ent temper will not submissively receive a law encouraging the manufacture of whiskey unrestricted in quantity.

A reduction of the tax on whiskey in bond to 50 cents a gallon would reduce the revenue about \$7,600,000 for the current year, were the reduction to take effect from November 14, 1883, and about \$13,500,000 in the year ending June 30, 1885.

In connection with this subject, it is deemed proper to call attention to the fact that the total number of gallons of distilled spirits produced in the year ended June 30, 1883, is estimated at 74,013,308, about 5,500,000 less than all in bonded warehouse June 30,1883.

Owners of spirits in bond declare themselves unable to make the payment of taxes thereon as they fall due. They have to some extent exported them rather than to pay tax. It is likely that they will again ask an extension of the time of payment of such taxes. They may ask for a repeal or modification of them.

The statistics given above are fit for attention, as well upon the question of the propriety of legislative relief to the owners of spirits.

The estimates of receipts from taxes on distilled spirits adopted in this report include the taxes thereon falling due the current year, amounting to nearly \$20,000,000.

FOREIGN COMMERCE.
The foreign commerce of the United States during the last fiscal year, including imports and exports of mer-chandise and specie, was as follows: Exports—Merchandise, \$823,839,402; specie, \$31,820,333. Imports— Merchandise, \$723,180,914; specie, \$28,489,391.

Imports and exports during the year ended June 30, 1883, \$1,607,330,040; imports and exports during the year ended June 30, 1882, \$1,567,072.700; increase, \$40,258,340. \$40,258,340.

The excess of exports of merchandles over imports thereof during the last eight years is shown as follows:

The value of exports of domestic merchandiss during the year ended June 39, 1883, was \$305,23,632, as against \$7:33,239,732 during the preceding fiscal year, an increase of \$70,983,990.

The following table shows the articles the exports of which materially increased during the last fiscal year:

Commodities, | 1883. | 1882. | Increase. Animals, living. \$10,789,288 \$6,729,110 \$1,060,152 Wheat and wheat-flour. 174,708,800 149,384,773 25,399,927 Cotton. 247,387,721 109,812,644 47,516,677 Hops. 5,616,370 1,150,786 4,159,584 20,793,708 24,012,028 2,781,680

The following table shows the articles the exports of rhich fell off materially during the last fiscal year: Commodities. 1883. 1882. Decreas Indian corn.....

The effects of the short crops during the season of 1881, consequent upon the protracted drought, and other uniform meteorological influences which prevailed during that season, not only tended to diminish the experts

ing that season, not only tended to diminish the exports of the agricultural products of the country during the year ended June 30, 1882, but were felt far into the year ended June 30, 1883, but were felt far into the year ended June 30, 1883, the United States during the year ended June 30, 1883, amounted to 8723,189,914, as against \$724,689,574 during the preceding fiscal year, a decrease of \$1,458,660.

The following table shows the articles the imports of which materially increased during the last fiscal year: Commodities. 1883. 1882. Increase.

Indis-rubber and gutta- perchs, crude silk, raw Tin, and manuf sof. Cotton, manufactures of	\$15,411,066 14,043,340 23,917,837 36,853,689	\$14,264,903 12,890,392 21,641,173 31,351,292	\$1,246,16 1,152,94 2,276,66 2,502,35
Earthen, stone, and china ware	8,620,527	6,979,659	1,640,86
Jute and other grasses, raw Leather Opium, and extract of Tobacco, and manuf's of Wine. Wool, manufactures of Sugar, brown Ginss and glass-ware.	5,994,429 8,235,053 8,138,139 11,771,396 9,079,626 44,274,052	4,710,192 7,029,041 1,826,998 9,347,762 7,559,258 37,361,529 90,065,218 6,634,371	1,284,28 1,206,01 1,311,14 2,428,85 2,420,86 6,913,43 1,451,58 1,128,15
The following table s which materially decre			
	4 15 16	2 0.00	

Commodities. | 1883. | 1882. | Decrease
 Coffee
 \$42,050,513
 \$46,041,609
 \$3,991,096

 Soda, nitrate of
 2,336,601
 3,911,545
 1,574,891

 Tea
 17,302,849
 19,292,102
 2,980,253

 Bread and breadstuffs
 16,830,005
 19,295,094
 3,404,489

 Pancy goods
 7,801,874
 0,005,000
 1,606,88

 Hemp, raw
 4,927,209
 0,110,152
 1,182,883

 Iron and steel and man 1,002,000
 1,002,000
 1,002,000
 Bread and breadstans 7.501.874 0.110,152 1.187.888 100 and steel and man statures of 0.709.007 51.377.633 10.581.626 pointers 1.002.211 4.000.120 3.507.959 Silk, manufactures of 0.6764.976 38.985.567 2.221.291 Malasars 7.670.001 10.000.611 2.300.907

Potaloes
Sik manufactures of 36,744,776 86,935,567 2,230,303
Molasses

During the fiscal year ended June 30, 18-83, the value of the exports of gold and silver coin and buillon amounted to \$23,489,391, as against \$49,417,479 during the preceding year, a decrease of \$17,597,146, and the imports thereof amounted to \$23,489,391, as against \$49,247,390 during the preceding year, a failing of of \$13,982,999.

There was during the fiscal year just closed an excess of exports over imports of gold and silver coin and buillon amounting to \$4,339,942, as against \$6,94,341,8410 were for the fiscal year 1883, \$137,002,290 were brought in American vessels, and \$33,003,048 in railroad-cars and other land vehicles.

Of the exports of merchandise, \$104,418,210 were bicles.

Of the exports of merchandise, \$104,418,210 were shipped in American vessels, \$604,331,348 in foreign vessels, and \$25,089,844 in railroad-cars and other land vehicles.

TONNAGE OF VESSELS OF AMERICAN OWNERSHIP.

The tonnage of vessels owned in the United States of the Reystand of the Register of the Treasury, was 4,235,487,25 tons. Of this amount 1,302,094,65 tons were, in 2,174 vessels, registered for the foreign trade, and 2,933,392,600.

The following table shows the number and tonnage of vessels of the foreign trade, and 2,933,392,600.

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The following table shows the number of vessels for the sample of vessels for the foreign table shows the number of vessels for the property involved in these therapy of the property involved in these therapy of the pro

Kind.	Number.	Tonnage.
Suiling vessels Steau vessels Canal boats Barges	721 439 42 66	137,046.1 170,229.7 4,710.9 16,448.0
Total	1,268	265,429.9
The number of documented v	essels of al	l classes buil

during the last fiscal year is less than that of the fiscal year ended in 1882 by 108. DISTRIBUTION OF CARRYING TRADE,

Of the merchandise brought in at seaboard, lake and river ports during the fiscal year 1983, an amount equal in value to \$136,002,290 was imported in American vessels, and a value of \$564,175,576 in foreign. Of the exports of merchandise, a value of \$104.418.210 was shipped in American, and a value of \$634.331.348 in foreign vessels. Of the combined imports and exports of merchandise, 15.54 per cent was conveyed in American, and \$1.35 per cent in foreign vessels. INCREASE OF OUR COMMERCIAL MARINE.

It will be seen from the statistical returns herein presented, that for many years past, of the exports and imports of merebandisc, no greater part than an average amount of 16 per cent has been borne in American ves-sels. This is, in a measure, due to the facility and securacls. This is, in a measure, due to the facility and security offered for investments of capital in domestic and inland commerce, and particularly in land transportation by railroad. The decline in the domestic tonnage of the Mississippi River and its tributaries may largely be set to this account. It is not an agreeable reflection that the freightage on 84 per cent of our commercial imports and exports should be paid to alien ship-owners. Can this be helped by the removal of burdens laid by law? Of those now directly imposed by statutes on our vessels sailing foreign, there remain, besides clearance, entry, and admeasurement fees, only the tax of 30 cents per ton, payable once a year on entry from a foreign port. Vessels in the domestic trade have for many years been exempted from tonnage tax. The income from this tax for the last fiscal year was \$1,320,590 80. Of this amount, \$1,037,961 60 was paid by foreign vessels. Even though so large a proportion is thus paid, it is well deserving of consideration whether it is not advisable to return to the polley adopted in 1831, and entirely abolish the tax. It presses more heavily than any other upon our foreign going shipping.

The burdens imposed by the States in the way of pilot-

policy adopted in 1831, and entirely abolish the tax. It preses more heavily than any other upon our foreigngoing shipping.

The burdens imposed by the States in the way of pilotage are considerable. Of this subject Congress has never taken control. The charges on shipping on account of pilotage vary with every port. The extent of the embarrassments arising to commerce from this cause can be fully understood and remedied only when Congress shall take entire control of the subject, as, it is believed, it has the power to do.

Against the general abolition of entrance, clearance and admeasurement fees, there exists the objection that a portion of the wages of customs officers are at present paid from them, and their abolition would entail the payment of itsed salaries in the place of payment by perquisites. If my recommendation in another part of this report for a discontinuance of these fees and for payment by prefixed salaries be adopted, this objection will cease. The removal of these burdens will tend in some degree to an increase in our foreign-going shipping.

There appear but two methods by which our foreign shipping can be directly increased, namely, by subsidies, and by allowing the free purchase of foreign ships, whether either or both of these means shall be adopted will depend on the judgment of Congress whether it is hetter to resort to them than to suffer the yearly loss of 84 per cent of the freightage on exported and imported merchandles.

merchandise.

It would facilitate the solution of questions of the character above presented if there were established in the It would facilitate the solution of questions of the char-acter above presented if there were established in the Treasury Department a bureau of navigation whose function it should be to supervise that interest, make a study of its needs, observe its decline or increase, and recommend from time to time such measures as would keep it in a state of progress parallel with the general advance of the country. If such a bureau were to do nothing more than to look to the interests of scamen, and keep a record of the commercial marine, and guard against the physical obstructions to havigation within our own waters, its existence would be justified. Some of

the duties which would naturally attach to such a bureau are now incongruously distributed among divisions of the Treasury Department whose prime purpose and main work are of other nature. The establishment of that bureau might be effected with the addition of but two salaried officers to the present number in the Civil Service.

QUARANTINE OF NEAT-CATTLE appropriations, under which this Department has established regulations for the quarantine of imported neat-cattle, are limited in their use to the prevention of the disease known as picuro-pneumonia, or lung plague. Quarantine stations have been established for the ports

quarantine stations have been established for the ports of Portland, Me., Boston, New York City, and Baltimore. Suitable accommodations in sheds and yards have been previded for about 215 full-grown cattle at Portland, 700 at Boston, 450 at New-York, and 550 at Baltimore. The importations for the current year have been much larger than were expected from the importations of former years. More than 1,100 head were at one time quarantined at the port of Boston, and the importations at Baltimore have been about 900 head, which exceed the importations of the previous six years combined. It is believed that the accommodations at the ports named are sufficient for any demand that is likely to occur during the next year.

It is deemed essential to the protection of our herds and flocks from infection with the "foot and month" disease, that authority be conferred upon the Department to enforce a quarantine sgainst sheep, swine, and goats also; as this disease is as liable to be communicated by them as by neat-cattle. There is no inw authorizing the quarantining of any animals except neat-cattle. In one case, at least, the foot and mouth disease was brought in, but, the quarantine system detecting it, its spread was effectually prevented.

It is believed that the knowledge that our Government is enforcing a rigid quarantine, to prevent the importa-

prevented.

It is believed that the knowledge that our Government is enforcing a rigid quarantine, to prevent the importation of contagious diseases from shroad, is aiready exercising a salutary effect upon public opinion in Great Britain. Perseverance in it is likely to induce Great Britain to reseind her order for immediate slaughter of cattle exported thither from the United States, which is a hinderance to our exporters.

Britain to rescind her order for immediate slaughter of cattle exported thither from the United States, which is a hinderance to our exporters.

The efforts of the Cattle Commission during the past, year have been mainly directed towards perfecting the details of our quarantine system and ascertaining, as far as possible, the precise localities in which pleuropneumonia has existed, and enlisting the co-operation of the several State anthorities in preventive measures. Under existing laws this is a task. It is difficult for one state to effectually rid its borders of this disease, so long as the transportation of cattle from another State, infected, to any place at will is permitted.

It is advised by the Cattle Commission, one of whom has investigated the subject in Great Britain during the past summer, that provision be made for the previous domestic inspection of cattle experted from the United States to that country, and that proper regulations be provided for the kind and healthful accommedation of them on their voyage. It would be well for that inspection to be made in co-operation, by officers of our Government and agents of the British Government, and at the port of departure just before shipment. If Great Britain will join in this, a certificate of health from such a board will give confidence abroad, and tend to a profitable solution of pending difficulties. Legislation for this purpose may be deemed accessary. A detailed report of the work of the Cattle Commission will be submitted to Congress early in the session.

This service continues to perform satisfactory work. Its vessels, which now number 38, have cruised during the fiscal year an aggregate of 300,880 miles, and have boarded and examined 25,587 vessels, of which 2,240 have been selzed, or reported to the proper authorities, or violating the law in some respect.

for violating the law in some respect.

In relief-work they have been particularly efficient, having assisted 224 vessels in distress, which, with their eargoes, aggregated in value \$44.855,175, and on board which were 2.487 persons. Sixty people have been picked out of the water and saved from drowning. One revenue steamer alone assisted 7d merchantmen, valued, with their cargoes, at \$1,493,020.

Fromfinent among the special work of this service are its co-operation with the Marine Hospital Service in maintaining the National quarantine against the cholern and yellow fever at the entrance to the Chesapeake Bay and in the waters of the Guif of Mexico, five of the vessels participating in the duty; the rendering of assistance to the Lighthouse Establishment and to the Life Saving Service, and the conveyance for the Nay Department of presents, provided by Congress, to the Tchuktchis Indians in Siberia.

The revenue steamer Corwin, under the law providing

provided by Congress, to the Tchuktchis Indians in siberia.

The revenue steamer Corwin, under the law providing for the use of revenue steamers in protecting the seal sharies and the Government's interests generally in Alaska, has cruised extensively in the northermost waters of the country. While in the Arctic, her commander, Captain Healy, by boat expeditions in August last, made a partial exploration of a hithertounknown river of Alaska, and delineated the shores of a large lagoon.

The reports show the gratifying fact that under the rigilant cruising of the revenue cutters in Alaskan waters, the illicit selling to the natives of fire-arms and spirits by the masters of lawless trading vessels, has much failed of, these operations being now confined principally to the Siberian coast.

The rebuilding on Lake Eric of the revenue steamer Fessendeu, authorized by Congress in 1882, has been completed, and the vessel, one of the finest of the fleet, placed upon her station. The two small steam vessels authorized by Congress for harbor daty at Galveston and Mobile have also been provided, and are about to be put on active daity.

Four vessels of the service have been provided with new bollers and somewhat extensively repaired in the huils.

The revenue steamer Rush, at San Francisco, is in need.

new boilers and somewhat extensively repaired in the huils.

The revenue steamer Rush, at San Francisco, is in need of a new boiler and very general repairs to hull and machinery. It is believed that the better policy would be to build a new hull, and accordingly the sum of \$90,000 has been included in the estimates for tals purpose.

I renew the recommendations of two former reports that \$75,000 be appropriated for a new vessel, of fron, for duty on the Southern coast, to replace one now worm out and out worth repairing.

I also renew the recommendation that provision on made for a vessel specially adapted to cruising in Arctic waters. The Corwin, now engaged in this duty, will soon need considerable repairs. She is, besides, too imited in coal carrying capacity for the long reaches involved in her cruising, this defect often compelling her to turn back from important work and seek port for fuel. In view of the unorganized condition, as well as the growing importance, of this great territory, whose protection in almost the whole extent of its coast line, is now devolved upon the vessels of the Revenue Marine, a new steamer specially designed for the work is demanded, and the attention of Congress is carnestly invited to the subject.

The expenses of this service for the fiscal year last

stations
Total number of days' succer afforded
Total number of vessels lost In addition to the persons saved from vessels, 22 were rescued from drowning who had fallen from piers, wharves, etc., and world have probably perished without this aid.

wharves, etc., and woeld have probably perished without this aid.

Of the small number of persons lost during the year within the scope of station operations, seven, who might otherwise have been suved, perished in attempting to reach the shore without aid, and the remainder under circumstances beyone human intervention. In every case of loss of life, the life-saving crews were blameless, as shown by myestigation. The expense of maintaining the service for the year was \$703,133-35.

Since the date of the last report seven additional stations have been completed, at Hunniwell's Beach, Me.; at Muskeget Island and Coskaty, on the coast of Massachusetts; at Brigantine Beach, N. J.; at New Indet, at Cape Hatteras; and at Ocracoke, coast of North Carolina, Four stations are in process of construction, approaching completion, at Lewes, Del; at North Beach, Md.; at Wallop's Beach, and at Parremore's Beach, Va. Sites have been selected for fine others on various parts of the coast, all of which, with possibly one exception, will be donated to the Government.

An exhibit of the life-saving appliances of the service

an of which, with possibly one exception, with be donated.

An exhibit of the life-saving appliances of the service was made during the year at the International Fisheries Exposition, held at London, by invitation of the British Government. It attracted great attention, and was marked feature of the exposition.

The law excluding the influence of partisan politics from the Life-Saving Service has been obeyed, with good results in the promotion of ellichency. Reher has been afforded to the Department by this statute. It has been a burrier against importmatites, and enabled a management with an eye single to the public interest.

LIGHT-HOUSE ESTABLISHMENT. During the fiscal year the Light-house Establishment has put into operation eight new light stations, 112 new has put into operation to the first lights, two new fog-signals, operated by steam or hot air, seven new automatic whistling buoys, six new bell buoys, and forty-eight new buoys of the ordinary

kind. It has discontinued three lights which were not needed, and has changed the characteristics of thirteen others, that they may be more useful than herenot needed, and has changed the characteristics of thirteen others, that they may be more useful than here-tofore.

The Board is 'now engaged in the erection of a light-house on North West Seal. Rock, off. Foint St. George, California. This rock is in the open ocean, twelve udles from a harbor, and at its top but fifty-four feet above the sea. This is perhaps the most difficult and important work the Board has undertaken for many years.

The lighted booy placed lost year to mark one of the channels leading into New-York Eay was so satisfactory to martners that other bueys of the same kind have been obtained, and will, if possible, be placed to mark the shoals off Cape Hatteras and Cape Lookout, North Carolina. Meantime, the Board is testing a lighted buoy of another make, with a view, if it is found satisfactory, to use both, or that one of the two which shall be found most satisfactory under all effectuationes.

The Board, during the past year, has constructed at its stops a lamp of the largest size expants of burning mineral oil. A long and severe practical test in one of its most important light-houses gives satisfactory results. Mineral oil will probably soon displace hard oil as an illuminant in light-houses of this country.

Owing to the difficulty of obtaining a proper site, there has been delay in erecting an electric light at Ifeli date, New-York. The light will probably be in operation by January next, when the experiment of illuminating a parrow channel by that means will be tried for the first time in any country.

Attention is called to the Board's annual report for further details in regard to the Light-house Service.

COAST AND GEODETIC SURVEY. The operations of this service have been efficient and successful. The progress of the work is equal with the

means given by Congress. Twenty-eight new charts

have been published, and hundreds heretofore published have been added to and corrected. The "Coast Pilot" Continued on Villa Page.